2020

Foreign country name

Α

MAINE INDIVIDUAL INCOME TAX **FORM 1040ME**



99 99 **2020** to 99 99 9999 See instructions. Print neatly in blue or black ink only.

X Check here if this is an **AMENDED** return.

20021V0

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X MI Your Social	9 9 Security Num	99 99 ber	9999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Spouse's S	9 و ocial Security ا) 9 99 Number	9999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X MI Home Phone No	999 umbe r	999	9999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Work Phone Nu	999 mber	999	9999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX State	XXX ZIP Co	XXXX ode
*****	XX		XXX	XXXX

Foreign province/state/county

Foreign postal code

Maine Property Tax Fairness Credit / Maine Sales Tax Fairness Credit - Maine residents and part-year residents only - see Schedule PTFC/STFC. Check this box if you are filing a return <u>only</u> to claim the Property Tax Fairness Credit on line 25d and/or the Sales Tax Fairness Credit on line 25e. Otherwise, leave this box blank. Follow the instructions on Schedule PTFC/STFC. Х

2 Check here if	you were engaged in COMMERCIAL
	R FISHING during 2020X
FILING STATUS (Check one) 3 X Single	
4 X Married filing jointly	
(Even if only one had income)	
5 X Married filing separately. Enter spouse's	
social security number and full name above.	
6 X Head of household (With qualifying person)	
7 X Qualifying widow(er) with dependent child	
(Year spouse died 9999)	
X Composite Return (Pass-through	
Entities ONLY)	
RESIDENCY STATUS (Check one)	
8 X Resident 8a X "Safe Harbor" Resident 11 X Nonresident Alien (Mai	na nanraaidant) Chaali hara if yay ara
	, ,
9XPart-Year Resident10XNonresident11XNonresident Alien (Mai9XPart-Year Resident10XNonresident11aXNonresident Alien (Mai	, ,
	, ,
9 X Part-Year Resident 10 X Nonresident 11a X Nonresident Alien (Mai 12 CHECK IF: You were: 12a X 65 or over 12b X blind Spouse was: 12c	x filing Schedule NRH
9 X Part-Year Resident 10 X Nonresident 11a X Nonresident Alien (Mai 12 CHECK IF: You were: 12a X 65 or over 12b X blind Spouse was: 12c 13 Enter the TOTAL number of EXEMPTIONS. See instructions. See instructions. See instructions. See instructions.	ne resident) X filing Schedule NRH X 65 or over 12d X blind
9 X Part-Year Resident 10 X Nonresident 11a X Nonresident Alien (Mai 12 CHECK IF: You were: 12a X 65 or over 12b X blind Spouse was: 12c	ne resident) X filing Schedule NRH X 65 or over 12d X blind
9 X Part-Year Resident 10 X Nonresident 11a X Nonresident Alien (Mai 12 CHECK IF: You were: 12a X 65 or over 12b X blind Spouse was: 12c 13 Enter the TOTAL number of <i>EXEMPTIONS</i> . See instructions	ne resident) X filing Schedule NRH X 65 or over 12d X blind
9 X Part-Year Resident 10 X Nonresident 11a X Nonresident Alien (Mai 12 CHECK IF: You were: 12a X 65 or over 12b X blind Spouse was: 12c 13 Enter the TOTAL number of <i>EXEMPTIONS</i> . See instructions	ne resident) X filing Schedule NRH X 65 or over 12d X blind
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9 X Part-Year Resident 10 X Nonresident 11a X Nonresident Alien (Mai 12 CHECK IF: You were: 12a X 65 or over 12b X blind Spouse was: 12c 13 Enter the TOTAL number of <i>EXEMPTIONS</i> . See instructions	Ine resident) X filing Schedule NRH X 65 or over 12d X blind
9 X Part-Year Resident 10 X Nonresident 11a X Nonresident Alien (Mai 12 CHECK IF: You were: 12a X 65 or over 12b X blind Spouse was: 12c 13 Enter the TOTAL number of EXEMPTIONS. See instructions	Ine resident) X filing Schedule NRH X 65 or over 12d X blind



2002101

oți c		DO NOT ENTER \$ signs, commas, or decin	nals:	
hlo Cro	19 20	INCOME TAX. (Find the tax for the amount on line 19 in the tax table	19	9999999999.00
shunda		in this booklet or compute your tax using the tax table or tax rate schedules available at www.maine.gov/revenue/tax-return-forms .	20	9999999999.00
Non	20	a TAX CREDIT RECAPTURE AMOUNTS (Enclose worksheet(s) - see instructions).	20a	999999999.00
Calculato Vour Tay and Nonrofindable Crodite	21	NONRESIDENT CREDIT. (For part-year residents, nonresidents and "Safe Harbor" residents only.) From Schedule NR, line 9 or NRH, line 11 (You MUST attach a copy of your federal return and TDY papers, if applicable.)	21	9999999999.00
	22	TOTAL TAX. (Line 20 plus line 20a minus line 21)	22	999999999.00
Calculat	23	NONREFUNDABLE TAX CREDITS. (From Maine Schedule A, line 23.)	23	9999999999.00
	24	NET TAX. (Line 22 minus line 23.) (Nonresidents see instructions.)	24	999999999.00
vodite	25	<i>TAX PAYMENTS.</i> a Maine income tax withheld. (Enclose W-2, 1099 and 1099ME forms.)	25a	999999999.00
old.		b 2020 estimated tax payments and 2019 credit carried forward, extension payments and payments with original return. (Include any REAL ESTATE		
- pung		WITHHOLDING tax payments.)	25b	999999999.00
Tay Daymonts/Dofinadable Credite		c REFUNDABLE TAX CREDITS. (From Maine Schedule A, line 7.).	25c	9999999999.00
mved ve	lav rayı	d Property Tax Fairness Credit (Schedule PTFC/STFC, line 12). (See instructions.) (For Maine residents and part-year residents only.)	25d	9999999999.00
		e Sales Tax Fairness Credit. (Schedule PTFC/STFC, line 13 or 13a.) (See instructions.) (For Maine residents and part-year residents only.)	25e	9999999999.00
		f TOTAL. (Add lines 25a, b, c, d, and e.)	25f	999999999.00
	26	as previously adjusted	26	999999999.00
	27	Line 25f minus line 26. (If negative, enter a minus sign in the box to the left of the number.)	27	9999999999.00
	28	INCOME TAX OVERPAID. If line 27 is larger than line 24, enter amount overpaid. (Line 27 minus line 24 - if line 24 is negative, enter line 27 here.)	28	9999999999.00
	29	INCOME TAX UNDERPAID. If line 24 is larger than line 27, enter amount underpaid. (Line 24 minus line 27.) (See instructions.)	29	999999999.00
	30	USE TAX (SALES TAX). (See instructions.)	30	999999999.00
/ Rafing	30	a SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. (See instructions.)	30a	9999999999.00
tione	31	CHARITABLE CONTRIBUTIONS and PARK PASSES. (From Maine Schedule CP, line 11.)	31	999999999.00
Contribu	32 33	lines 30, 30a and 31 is greater than line 28, enter as amount due on line 34a	32	999999999.00
lintary		CREDITED to 99999999.00 REFUND 2021 estimated tax. 33a 99999999.00 REFUND	33b	999999999.00
Tav / Vo	lF ir	YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT the lines below.	NT (\$20,000 or less) , see page 5 o	f the instructions and fill
Calculata se Tax / Voluntary Contributions / Befund		Check here if this refund will go to an account 33c Routing Number	999999999	
Calcu	2010		999999999999999999999	
	33	e Type of Account: X Checking X Savings		



Personal identification #: 99999

DO NOT ENTER \$ signs, commas, or decimals.

Name(s) as shown on Form 1040ME Your Social Security Number 999 99 9999 34a TAX DUE. (Add lines 29, 30, 30a and 31.) - NOTE: If total of lines 30, 30a and 999999999.00 31 is greater than line 28, enter the difference as an amount due on this line...... 34a **b** Underpayment Penalty. (Attach Form 2210ME.) TAX DUE 999999999.00 Х Check here if you checked the box on Form 2210, line 17. 34b 999999999.00 c TOTAL AMOUNT DUE. (Add lines 34a and 34b.) (Pay in full with return.) 34c EZ PAY at www.maine.gov/revenue or ENCLOSE CHECK payable to: Treasurer, State of Maine. DO NOT SEND CASH. If taxpayer is deceased. If spouse is deceased, **IMPORTANT NOTE** 99 99 9999 99 99 9999 enter date of death. enter date of death. (Month) (Day) (Year) (Month) (Day) (Year) Third Party Do you want to allow another person to discuss this return with Maine Revenue Services? χ Yes (complete the following). No. Χ Designee (See page 5 of the instructions.)

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Phone no.: 999

SIGN HERE Keep a copy of this return for your	Your signature	Date signed	Your occupation
records.	Spouse's signature (If joint return, both must sign)	Date signed	Spouse's occupation
Paid	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	
Preparer's Use			999999999
Only	Preparer's signature	Date	Preparer's phone number
	Print preparer's name and name of business		Preparer's SSN or PTIN

Avoid errors that delay processing of returns:

- Use black or blue ink. Do not use red ink.
- Be sure to enter amounts on correct lines.
- Line A. Check the Property Tax Fairness Credit/Sales Tax Fairness Credit box, if it applies.
- Line 20. Use the correct column from the tax table for your filing status.
- Refund. If you overpaid your tax, enter the amount you want to be refunded on line 33b.
- Double check social security numbers, filing status, and number of exemptions.
- Double check mathematical calculations.
- Be sure to sign your return.

999 9999

• Enclose W-2 forms with the return.

If requesting a <u>REFUND</u>, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066 If <u>NOT</u> requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067





INCOME ADDITIONS

See instructions on pages 5 and 6. Enclose with your Form 1040ME

For more information, visit <u>www.maine.gov/revenue/tax-return-forms</u>.



Your Social Security Number

	D	O NOT ENTER \$ signs, commas, or de	cimals:
AD	DITIONS to federal adjusted gross income.		
1.	Income from municipal and state bonds, other than Maine	. 1.	.00
2.	Net operating loss recovery adjustment. (Attach a schedule showing your calculation.)	. 2.	.00
3.	Maine Public Employees Retirement System contributions	. 3.	.00
4.	Bonus depreciation add-back. (See instructions.)	. 4.	.00
5.	Maine capital investment credit bonus depreciation add-back. (See instructions.)	. 5.	.00
6.	Fiduciary adjustment - additions only. (Attach a copy of your federal Schedule K-1.)	. 6.	.00
7.	Certain gains on installment sales of real or tangible property - nonresident individuals only (See instructions.)	. 7.	.00
8.	Enter the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership,		
	S corporation or entity disregarded as separate from its owner	. 8.	.00
9.	Enter the amount claimed as a deduction in determining federal adjusted gross income that is used to calculate the wellness programs credit under 36 M.R.S. § 5219-FF	. 9.	.00
10.	Excess business losses for noncorporate taxpayers	. 10.	.00
11.	Business interest deduction exceeding 30% of federal adjusted taxable income	. 11.	.00
12.	Reserved.	. 12.	.00
13.	Total Additions. (Add lines 1 through 12 — enter here and on 1040ME, line 15a.)	. 13.	.00



INCOME SUBTRACTIONS

See instructions on pages 6 through 8. Enclose with your Form 1040ME

For more information, visit www.maine.gov/revenue/tax-return-forms.



Your Social Security Number

		DO NOT ENTER \$ signs, commas, or decimation	als:
SUE	BTRACTIONS from federal adjusted gross income.		
1.	U.S. Government Bond interest included in federal adjusted gross income. (See instructions.)	1 C	00
2. 3.	State income tax refund. (Only if included in federal adjusted gross income.) Social Security and Railroad Retirement Benefits included in federal adjusted gross	2	00
5.	income. (See instructions.)		00
4.	Pension income deduction. (Complete and attach the worksheet on back.) Check here if the amount on line 4 includes military retirement pay (from line 6 of the Worksheet for Pension Income Deduction)	4	00
5.	Non-Maine active duty military pay received by a Maine resident and military		
	compensation received by a nonresident of Maine. (See instructions.)	5	00
6. 7	Military annuity payments made to a survivor of a deceased member of the military	6. C	00
7.	Maine Public Employees Retirement System pick-up contributions paid to the taxpayer during 2020 which have been previously taxed by the state		00
8.	Fiduciary adjustment - subtractions only. (Attach a copy of your federal Schedule K-1.)	8. C	00
9.	Bonus depreciation and section 179 recapture. (See instructions.)		00
10.	Medical marijuana business expenses. (See instructions.)		00
	Enter your registration number or sales tax number:		10
11. 12.	Net operating loss recapture. Student loan payments made by your employer under the Maine educational		00
12.	opportunity program.		00
13.	Qualified health care student loan payments made by your employer		00
14.	Municipal property tax benefits for senior citizens		00
15.	Holocaust victim settlement payments		00
16.	Family Development Account proceeds		00
17.	Earnings on funds held in an ABLE savings account		00
18.	Interest from Maine Municipal General Obligation Bonds, Private Activity Bonds,	10	
19	and Airport Authority Bonds included in federal adjusted gross income Amount of the reduction in your salaries and wages expense deduction related		00
10.	to claiming the federal Work Opportunity Credit or Empowerment Zone Credit		00
20.	Earnings from fishing operations contributed to a capital construction fund		00
21.	Northern Maine Transmission Corporation investment income		00
22.	Maine Waste Management & Recycling Program - interest income and		
	capital gains from the sale of program bonds		00

Continue on next page.



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	DO NOT ENTER \$ signs, commas, or decimals:	*2002203*
23.	All items of income, gain, interest, dividends, royalties and other items of	
	income of a pass-through f nancial institution due to an ownership share in the f nancial institution. EIN of f nancial institution XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
24.	The total of capital gains and ordinary income resulting from depreciation	
	recapture from the sale of multi-family affordable housing property	
25	Maine seed capital credit distributions from a private venture capital fund	
26.	Percentage of gain from the sale of eligible timberlands26.	
27.	Income recognized from the new markets capital investment credit	
28.	Reserved	
29.	Total Subtractions. (Add lines 1 through 28 - enter here and on 1040ME, line 15b.)	

2020 - Worksheet for Pension Income Deduction - Schedule 1S, Line 4 Enclose this worksheet and copies of your 1099 form(s) with Form 1040ME.

The benefits received under a United States military retirement plan, including survivor benefits, are fully exempt from Maine income tax. See line 6 of the worksheet below. Only military retirement pay received as a result of service in the United States Army, Navy, Air Force, Marines, or Coast Guard qualify for the military retirement deduction on line 6.

In addition, you and your spouse (if married) may each deduct up to \$10,000 of other eligible pension income* that is included in your federal adjusted gross income. The \$10,000 cap must be reduced by <u>any</u> social security and railroad retirement benef ts received, whether taxable or not.

Deductible pension income, other than military retirement pay, includes state and federal pension benef ts and retirement benef ts received from plans established and maintained by an employer for the benef to fits employees under Internal Revenue Code (IRC) sections 401(a) (qualif ed pension plans, including qualif ed 401 SIMPLE plans), 401(k) (qualif ed cash or deferred arrangements) and 403 (employee annuities). Deductible pension income also includes benef ts received from an individual retirement account under IRC section 408, Roth IRA accounts under IRC section 408(k), simplif ed employee pension plans under IRC section 408(k), benef ts received under IRC section 457(b) (state and local government/tax exempt organizations/eligible deferred compensation plans), **except** that pick-up contributions received from the Maine Public Employees Retirement System ("MainePERS") allowed to be deducted on Form 1040ME, Schedule 1S, line 7 and pension income from 457(b) plans received prior to age 55 that is not part of a series of equal

periodic payments made over the life of the recipient and the recipient's designated benef ciary, if applicable, may <u>not</u> be included in the deductible pension amount.

Note that a conversion of benefits from one account to another does not qualify for the pension income deduction. For example, a deduction may not be taken when a taxpayer converts a traditional IRA to a Roth IRA. The taxpayer, in this case, does not receive a retirement or IRA benefit at the time of conversion.

Pension benef ts that <u>do not qualify</u> are those received from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions. See federal Form 5329, Part 1, or federal Form 1040 or 1040-SR, Schedule 2, line 6. Also, disability benef ts reported as wages on your federal income tax return <u>do not</u> qualify.

*Eligible pension income does not include benefits earned by another person, **except** in the case of a surviving spouse. Only the individual who earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$10,000.

NOTE: Enter eligible non-military pension benef ts on line 1 and eligible military retirement pay o line 6.	on	Taxpayer	Spouse*
 Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal Form 1040, lines 4b and 5b or Form 1040-SR, lines 4b and 5b). CAUTION: Include only deductible pension benef ts that are <u>not</u> specif cally excluded. See the instructions above. 	1.	\$	\$
2. Maximum allowable deduction.	2.	\$10,000.00	\$10,000.00
3. Total social security and railroad retirement benef ts you received - whether taxable or not.	3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero).	4.	\$	\$
5. Enter the smaller of line 1 or line 4 here.	5.	\$	\$
 Total eligible military retirement pay included in your federal adjusted gross income (from federal Form 1040, lines 4b and 5b or Form 1040-SR, lines 4b and 5b). 	6.	\$	\$
7. Add line 5 and line 6 and enter the total for both spouses on Schedule 1S, line 4.	7.	\$	\$

*Use this column only if you are married f ling jointly and only if your spouse separately earned an eligible pension.



ITEMIZED DEDUCTIONS

for Form 1040ME, line 17

Enclose with Form 1040ME

For more information, visit www.maine.gov/revenue/tax-return-forms.



Name(s) as shown on Form 1040ME

Your Social Security Number

			DO NOT ENTER \$ signs, commas, or decimals:
1	Total ite	emized deductions from federal Form 1040 or 1040-SR, Schedule A, line 17 1	.00
2		es you paid included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 5e 2a ductible costs, included in line 1 above, incurred in the production of	.00
	Ma	ine exempt income	.00
	pas	nount included in line 1 attributable to income from an ownership interest in a ss-through entity financial institution 2c dical and dental expenses included in line 1 above from federal Form 1040 or	.00
		40-SR, Schedule A, line 4	.00
3		ductible costs of producing income exempt from federal income tax, but taxable by	
	Ма	ine3a	.00
	b Sta	te and local real estate taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5b 3b	.00
	c Per	rsonal property taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5c 3c	.00
4	Line 1 r	minus lines 2a, b, c, and d plus lines 3a, b and c4	.00
5	Maxim	um allowable itemized deduction5	3 0,0 5 0 .00
6	Enter t	he smaller of line 4 or line 56	.00
7	Add lin	e 2d and line 6. Enter the result here and on Form 1040ME, line 17.*	.00

*NOTE: If the amount on line 7 above is <u>less</u> than your allowable standard deduction, <u>use the standard deduction</u>. If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

CAUTION: Your deduction, on line 7 above may be limited. You must complete the Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17) to calculate your reduced deduction amount if the amount on Form 1040ME, line 16 is more than \$82,900 if single or married filing separately; \$124,350 if head of household; or \$165,800 if married filing jointly or qualifying widow(er).



ADJUSTMENTS TO TAX

See instructions.

Enclose with Form 1040ME.

For more information, visit www.maine.gov/revenue/tax-return-forms



Your Social Security Number

Sec	otion 1. REFUNDABLE CREDITS: DO NOT	FENTER \$ si	gns, commas, or de	cimals:
1.	CHILD CARE CREDIT - for Maine residents and part-year residents only. Enter the amount			
	from line 5, or line 5a, of the Child Care Credit Worksheet on the next page. (Enclose worksheet.)*	'1	9999999999	.00
2.	ADULT DEPENDENT CARE CREDIT. Enter amount from line 7, or line 7a, of the Adult		9999999999	• •
	Dependent Care Credit Worksheet. (Enclose worksheet.)**	2		.00
3.	EARNED INCOME TAX CREDIT - for Maine residents and part-year residents only. Enter			
	the amount from line 2, 3, or 4, whichever applies, of the Earned Income Tax Credit		9999999999	.00
4.	Worksheet. (Enclose worksheet.)* CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year	3		.00
4.	residents only. (Enclose worksheet.)	۶ <u>۸</u>	9999999999	.00
		-		
5.	REHABILITATION OF HISTORIC PROPERTIES AFTER 2007. (Enclose worksheet.)	5	9999999999	.00
6.	NEW MARKETS TAX CREDIT. (Enclose worksheet.)	6	9999999999	.00
7.	TOTAL REFUNDABLE CREDITS. Add lines 1 through 6. Enter result here and on			
	Form 1040ME, line 25c	7	9999999999	.00
Sec	etion 2. NONREFUNDABLE CREDITS (See instructions for details):			
8.	DEPENDENT EXEMPTION TAX CREDIT. See instructions and, if necessary enclose		9999999999	0.0
	worksheet on the next page. Enter the amount from Form 1040ME, line 13a x \$300*	8		.00
9.	CHILD CARE CREDIT. Enter amount from line 6, or line 6a, of the Child Care Credit		9999999999	.00
4.0	Worksheet on the next page. (Enclose worksheet.)	·9		.00
10.	ADULT DEPENDENT CARE CREDIT. Enter amount from line 8, or line 8a, of the Adult Dependent Care Credit Worksheet. (Enclose worksheet.)*1	0	9999999999	.00
11	EARNED INCOME TAX CREDIT for nonresidents only. Enter amount from line 4 of the	0		
	Earned Income Tax Credit Worksheet. (Enclose worksheet.)	1	9999999999	.00
12.	CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS. Enter the amount from line 5			
	of the worksheet for the Credit for Income Tax Paid to Other Jurisdictions. (Enclose worksheet(s).).*1	12	9999999999	.00
13.	MAINE SEED CAPITAL CREDIT. (Enclose worksheet.)	3	9999999999	.00
14.	CREDIT FOR EDUCATIONAL OPPORTUNITY- for Maine residents and part-year		9999999999	0.0
	residents only. (Enclose worksheet.)*1	4		.00
4 -		_	9999999999	.00
15.	MAINE CAPITAL INVESTMENT CREDIT. (Enclose worksheet.)	5		.00
16	RESEARCH EXPENSE TAX CREDIT. (Enclose worksheet.)1	6	9999999999	.00
10.	RESEARCH EXPENSE TAX OREDIT. (Enclose worksheet.)			
17.	CARRYFORWARD OF CERTAIN CREDIT AMOUNTS. (Enclose worksheet.)	7	9999999999	.00
	PINE TREE DEVELOPMENT ZONE CREDIT - Enter the amount from the Credit			
	Application Worksheet. (Enclose worksheet.)	8	9999999999	.00
			9999999999	
19.	EMPLOYER CREDIT FOR FAMILY AND MEDICAL LEAVE	9		.00
			9999999999	00
20.	OTHER TAX CREDITS. (Enclose applicable worksheet(s).)	20		.00
04		04	9999999999	.00
∠1.	TOTAL NONREFUNDABLE CREDITS - Add lines 8 through 20			
22	MAINE INCOME TAX - Form 1040ME, line 22	2	9999999999	.00
	ALLOWABLE NONREFUNDABLE CREDITS - Amount on line 21 or line 22, whichever is less.			
20.	Enter here and on Form 1040ME, line 23.	23	9999999999	.00
	· · · · · · · · · · · · · · · · · · ·			

*NOTE: Personal credits (lines 1, 2, 3, 4, 8, 9, 10, 11, 12, and 14 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are limited to the Maine residency period or prorated based on the ratio of Maine-source income to total income. Generally, these credits are prorated on the related credit worksheet. Maine business credits are claimed in their entirety, some refundable and some limited up to the Maine tax liability (carryover provisions may apply).



Charitable Contributions and Purchase of Park Passes

For more information, go to www.maine.gov/revenue/tax-return-forms.



Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You need to file Schedule CP only if you want to make voluntary charitable contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. Otherwise do not file Schedule CP.

								tals below. DO NOT commas, or decimals:
	1.	Endangered & Nongame Wildlife Fund "Chickadee Check-off"	\$5	\$10	\$25	Other \$	1	.00
SNO	2.	Maine Children's Trust	\$5	\$10	\$25	Other \$	2	.00
UTIC	3.	Companion Animal Sterilization Fund	\$5	\$10	\$25	Other \$	3	.00
TRIE	4.	Maine Military Family Relief Fund	\$5	\$10	\$25	Other \$	4	.00
CONTRIBUTIONS	5.	Maine Veterans' Memorial Cemetery Maintenance Fund	\$5	\$10	\$25	Other \$	5	.00
Ă	6.	Maine Public Library Fund	\$5	\$10	\$25	Other \$	6	.00
	7.	Maine Children's Cancer Research Fund	\$5	\$10	\$25	Other \$	7	.00
	8.	TOTAL CONTRIBUTIONS. (Add lines	1 through 7.)				8	.00
RK ES	9.	Number of Individual Day-use Park Pas	sses:	x \$55			9	.00
PA SS	10.	Number of Vehicle Day-use Park Passe	es:	x \$105			10	.00
B.	11.	TOTAL CONTRIBUTIONS AND PAR Enter result here and on Form 1040ME					11	.00

Neither Maine Revenue Services nor the Bureau of Parks and Lands are responsible for undelivered, lost, destroyed, or stolen park passes. Replacement passes will be sold at the original purchase price. Photocopies or electronic photos of park passes are not accepted.

MRS will issue park passes through July 31, 2021. For additional park pass options, fees, and rules, or to purchase your park pass **online** directly from the Bureau of Parks and Lands, visit: www.MaineStateParkPass.com.

Note: If you are filing an amended return, the correct amount of your charitable contributions and park passes <u>must</u> agree with the total amounts shown on your original return. Contribution and park pass amounts cannot be changed on your amended return.

Any voluntary charitable contribution you make on lines 1 through 7 above may qualify for a charitable contributions deduction on your 2021 federal and Maine income tax returns if you itemize deductions. For more information, see federal Publication 526, "Charitable Contributions" available at <u>www.irs.gov</u>.

PROPERTY TAX FAIRNESS CREDIT	
SALES TAX FAIRNESS CREDIT	

For MAINE RESIDENTS and PART-YEAR RESIDENTS ONLY.

Enclose with Form 1040ME. See instructions.

For more information, visit www.maine.gov/revenue/tax-return-forms.

99

Attachment Sequence No. 3

Name(s) as shown on Form 1040ME

SCHEDULE PTFC/STFC

FORM 1040ME

2020

Your Social Security Number

999 99 9999

Note: If your filing status is married filing separately, you cannot claim either the property tax fairness credit or the sales tax fairness credit.									
E						16	M	M DD	YYYY
	ter your e of birth	99 MM	99 DD	9999 YYYY		If married, enter you spouse's date of bir	0.0	99	9999
Phy	/sical loca				2020 (if differe	ent from your mailing ad	ldress): X	XXXXXXX	XXXXXXXXXXXX
Х	XXXXX	XXXXXXX	XXXXX		<pre><xxxxxxxx< pre=""></xxxxxxxx<></pre>	*****	XXXXXX	XXXXXXX	XXXXXXXXXXXX
	TOTAL INCOME - Complete line 1 or line 2 below, but not both. Complete line 1 if you do <u>not</u> file federal Form 1040 or Form 1040-SR. Complete line 2 if you <u>do</u> file federal Form 1040 or Form 1040-SR. Then go to line 3.								
							DO NOT EN	NTER \$ signs	s, commas, or decimals:
IF Y 1.				RM 1040 OR FORM and railroad retirer		ER: (See instructions.)		1a.	999999. 00
	(b) Inte	rest and div	idends. (\$	See instructions.).				1b.	999999. 00
	(c) Per	isions, annu	ities and	IRA distributions.	(See instructio	ns.)		1c.	999999.00
	(d) Wag	ges, salaries	s, tips, etc	c. (See instruction	s.)			1d.	999999.00
	(e) Oth	er income. (See instr	uctions.)				1e.	999999.00
OR			RAL FOR	M 1040 OR FORM	1040-SR ENTE	R.			
2.	(a) Fed	leral total ind	come. (Fr	om federal Form [·]	1040, line 9 or	Form 1040-SR, line 9.)		2a.	9999 .00
	(b) Soc	ial security	benefits r	not included on line	e 2a above. (F	ederal Form 1040, line 6	6a minus		
	line	6b or Form	1040-SR	, line 6a minus lin	e 6b) and railro	bad retirement benefits i	not included		999999. 00
	(c) Inte	rest not incl	uded on l	ine 2a above. If fil	ling Schedule I	NRH - see instructions		2c.	999999 .00
	(d) Los	s add-backs	s. (See ins	structions.)				2d.	999999.00
3.	Note that status a	nt if the amo nd the numb	unt on line per of qua	e 3 is more than tl	he amount sho	d above wn in the table below fo on Form 1040ME, line 1	or your filing		999999.00

If your Filing Status is:	AND Form 1040ME, line 13a is:							
	0 0	DR 1 C	OR more than 1					
	Your maximum income limitation is:							
Single	\$42,000	\$42,000	\$42,000					
Head of Household	\$54,000	\$54,000	\$67,000					
Married filing Jointly or Qualifying Widow(er)	\$54,000	\$67,000	\$67,000					

Continue on next page. To apply for the property tax fairness credit, go to line 4. If you are applying only for the sales tax fairness credit, go to line 13.

If the amount on line 3 is more than the maximum income amount shown in the sales tax fairness credit table (see instructions for line 13) for your filing status and the number of qualifying children and dependents on Form 1040ME, line 13a, you do not qualify for the sales tax fairness credit.

2020 Form 1040ME, Schedule PTFC/STFC, page 2



2002206

PROPERTY TAX FAIRNESS CREDIT (lines 4 through 12):

DO NOT ENTER \$ signs, commas, or decimals:

PROPERTY TAX FAIRNESS CREDIT (lines 4 through 12): DO NOT ENT						gns, commas, o	or decimals:	
4.	 Enter the property tax you paid on your home in 2020. (See instructions.)4. If you paid no property tax in 2020, skip to line 5a. 						⁹⁹⁹ .00	
5.	(a) Enter the rent you paid	5a	999	⁹⁹⁹ .00				
0.	If you paid no rent in a	•		,				
	(b) Does the rent entered				5b.	$^{ m X}$ Yes	X No	
	(c) If line 5b is yes and y							
	similar items, enter th multiply line 5a by 15%		999	⁹⁹⁹ .00				
					inie 00			
	(d) Line 5a minus line 5c				5d.	999	⁹⁹⁹ .00	
					-	999	999.00	
	(e) Multiply line 5d by 15(f) Landlord's name and	% (.15) telephone number: ∑	*****	 	5e. XXXXXXX	555	.00	
	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXX	0.0.0	0.0.0	
6.	Add lines 4 and 5e					999	⁹⁹⁹ .00	
7.	Enter the amount shown in	•	•		•	⁹⁹⁹⁹⁹⁹ .00		
	and dependents on Form 1	· · · · · · · · · · · · · · · · · · ·					.00	
	If your Filing Status is:		orm 1040ME, line 13a is					
	↓ ↓ -		R 1 C ur maximum benefit base	R more than 1				
		fül						
	Single	\$2 100	\$2,100	\$2 100				
	Single Head of Household	\$2,100 \$2,700	\$2,100 \$2,700	\$2,100 \$3,350				
	Head of Household	\$2,700	\$2,700	\$3,350				
8.	Head of Household Married filing Jointly or Qualifying Widow(er)	\$2,700 \$2,700	\$2,700 \$3,350	\$3,350 \$3,350		9	⁹⁹⁹ .00	
8.	Head of Household Married filing Jointly or	\$2,700 \$2,700	\$2,700 \$3,350	\$3,350 \$3,350				
8. 9.	Head of Household Married filing Jointly or Qualifying Widow(er) Benefit base. Enter the sn Multiply line 3 by 5% (.05)	\$2,700 \$2,700 naller of line 6 or line	\$2,700 \$3,350 7	\$3,350 \$3,350	9.		⁹⁹⁹ .00 ⁹⁹⁹ .00	
	Head of Household Married filing Jointly or Qualifying Widow(er) Benefit base. Enter the sn Multiply line 3 by 5% (.05) (a) Is the amount on line	\$2,700 \$2,700 naller of line 6 or line 8 more than the amo	\$2,700 \$3,350 7 punt on line 9? If yes, g	\$3,350 \$3,350 to line 10 below.	9. If no, you	99	⁹⁹⁹ .00	
	Head of Household Married filing Jointly or Qualifying Widow(er) Benefit base. Enter the sn Multiply line 3 by 5% (.05)	\$2,700 \$2,700 naller of line 6 or line 8 more than the amo	\$2,700 \$3,350 7 punt on line 9? If yes, g	\$3,350 \$3,350 to line 10 below.	9. If no, you	99 ^X Yes	⁹⁹⁹ .00 No	
9.	Head of Household Married filing Jointly or Qualifying Widow(er) Benefit base. Enter the sn Multiply line 3 by 5% (.05) (a) Is the amount on line	\$2,700 \$2,700 haller of line 6 or line 8 more than the amo y tax fairness credit. Go	\$2,700 \$3,350 7 punt on line 9? If yes, g to line 13 below to apply	\$3,350 \$3,350 to line 10 below.	9. If no, you ness credit9a.	99 ^X Yes	⁹⁹⁹ .00	
9. 10.	Head of Household Married filing Jointly or Qualifying Widow(er) Benefit base. Enter the sn Multiply line 3 by 5% (.05) (a) Is the amount on line do not qualify for the property Subtract line 9 from line 8	\$2,700 \$2,700 naller of line 6 or line 8 more than the amo y tax fairness credit. Go	\$2,700 \$3,350 7 punt on line 9? If yes, g to line 13 below to apply	\$3,350 \$3,350 to line 10 below.	9. If no, you ness credit9a. 10.	99 ^X Yes 9	⁹⁹⁹ .00 No ⁹⁹⁹ .00	
9. 10.	Head of Household Married filing Jointly or Qualifying Widow(er) Benefit base. Enter the sn Multiply line 3 by 5% (.05) (a) Is the amount on line do not qualify for the property	\$2,700 \$2,700 naller of line 6 or line 8 more than the amo y tax fairness credit. Go	\$2,700 \$3,350 7 punt on line 9? If yes, g to line 13 below to apply	\$3,350 \$3,350 to line 10 below.	9. If no, you ness credit9a. 10.	99 X Yes 9 X Yes	⁹⁹⁹ .00 No ⁹⁹⁹ .00 No	
9. 10.	Head of Household Married filing Jointly or Qualifying Widow(er) Benefit base. Enter the sn Multiply line 3 by 5% (.05) (a) Is the amount on line do not qualify for the property Subtract line 9 from line 8	\$2,700 \$2,700 haller of line 6 or line 8 more than the amo y tax fairness credit. Go (if married filing joint)	\$2,700 \$3,350 7 punt on line 9? If yes, g to line 13 below to apply y) at least 65 years of	\$3,350 \$3,350 to to line 10 below. of or the sales tax fair age during the tax y	9. If no, you ness credit9a. 10. year? 11.	99 X Yes 9 X Yes	⁹⁹⁹ .00 No ⁹⁹⁹ .00	
9. 10. 11.	Head of Household Married filing Jointly or Qualifying Widow(er) Benefit base. Enter the sn Multiply line 3 by 5% (.05) (a) Is the amount on line do not qualify for the property Subtract line 9 from line 8 Were you or your spouse	\$2,700 \$2,700 haller of line 6 or line 8 more than the amo y tax fairness credit. Go (if married filing jointh f no, enter \$750	\$2,700 \$3,350 7 punt on line 9? If yes, g to line 13 below to apply y) at least 65 years of	\$3,350 \$3,350 to to line 10 below. for the sales tax fairn age during the tax y		99 X Yes 9 X Yes 9	⁹⁹⁹ .00 No ⁹⁹⁹ .00 No	

SALES TAX FAIRNESS CREDIT (lines 13 and 13a):

13.	See the table on page 18 for your filing status. Enter the amount shown for your total income from line 3 and the number of qualifying children and dependents. If you are filing Schedule NR or Schedule NRH, go to line 13a. Otherwise, enter this amount on Form 1040ME, line 25e	⁹⁹⁹ .00
	(a) PART-YEAR RESIDENTS FILING SCHEDULE NR OR SCHEDULE NRH - You must prorate the sales tax fairness credit. <u>Schedule NR</u> , multiply line 13 by the Maine-source income ratio (1.0000	

minus Schedule NR, line 7). <u>Schedule NRH</u> , multiply line 13 by the Maine-source inc	come ratio	
of your income (1.0000 minus Schedule NRH, line 7, column C).		0.0.0
Enter the result here and on Form 1040ME, line 25e.	13a.	⁹⁹⁹ .00



Form 1040ME, Schedule A, Line 20 - Other Tax Credits Worksheet for Tax Year 2020



Use this worksheet to list your Other Tax Credits included on Form 1040ME, Schedule A, line 20. For more information on all tax credits and to see the worksheets, visit <u>www.maine.gov/revenue/tax-return-forms</u> (select Worksheets for Tax Credits) or call 626-8475.

Nan	ne(s) as shown on Form 1040ME	Your Social Security Number			
	******		999 99 9999		
1.	AccessAble Home Tax Credit for qualified expenses incurred for certain home modifications to make a homestead accessible to an individual with a disability or physical hardship	1.	999999999 .00		
2.	Credit for Disability Income Protection Plans in the Workplace	2.	999999999 .00		
3.	Media Production Credit	3.	999999999 .00		
4.	Wellness Programs Credit	4.	999999999 .00		
5.	Dental Care Access Credit for individuals certified as eligible dentists by the Department of Health and Human Services, Oral Health Program	5.	999999999 .00		
6.	Primary Care Access Credit for individuals certified as eligible primary care professionals by the Department of Health and Human Services, Rural Health and Primary Care.	6.	999999999 .00		
7.	Dual Residence Tax Credit for individuals who are considered residents of both Maine and another state for income tax purposes may qualify for a reduction of tax provided the other taxing jurisdiction allows a similar tax reduction	7.	999999999 .00		
8.	Total Other Tax Credits (add lines 1 through 7 and enter the total here and on Form 1040ME, Schedule A, line 20)	8.	999999999 .00		

2020 Educational Opportunity Tax Credit Worksheet

for Maine Resident & Part-year Resident Individuals

36 M.R.S. § 5217-D



IMPORTANT NOTE: Use this worksheet if you paid education loan payments directly to the lender. If you are claiming the credit for more than one degree, complete a separate worksheet for each degree. If your employer also made student loan payments on your behalf, you must complete and attach the Educational Opportunity Tax Credit - Employer/Employee Affidavit. See instructions.

Note: If this is the first year you are claiming this credit, you **must** include a <u>complete</u> copy of your college transcript, proof of the educational loans that qualify for the credit and proof of the educational loan payments you paid directly to the lender during the tax year. Additionally, Maine Revenue Services may request additional documentation supporting your claim in subsequent tax years.

Name of Taxpayer (Graduate) Graduate's Social Security Number									
xxxxxxxxxxxxxxxxxxxxxx 999 99 9999								999	
Lines A - C. Check the type of degree you received. Check only one box.			Х	Bachelor's	D	f Box A is checked, also check here if this is a degree in Science, Technology, X			
you	Teceived. Oncer only one box.	в	Х	Associate		Engineering or Mat See instructions.		<i>J</i> ,	
		С	Х	Graduate	E	Date you graduated	: 99 99 99	999	
F	College or university from which yo	u obt	aine	d the degree:	XXXXXX		******	XXXXXX	XXX
G	State where the college or universit	y is l	ocate	ed: XX	(Enter the	two-digit state abbre	eviation)		
н	Name of degree as it appears on yo (Example: Bachelor of Science Com			ia.	XXXXXXX	*****	<pre><pre><pre><pre><pre><pre><pre><pre></pre></pre></pre></pre></pre></pre></pre></pre>	XXXX	
Ι	Check this box if your employer also complete and enclose the Education								
1.	Eligible payments. Enter the amore Payment Schedule, line 4 or if box I							9999	.00
	Proration factor. If your education loan degree before January 1, 2008, comple								
2.	Enter the number of credit hours you	ı earr	ned to	oward your de	gree <u>after</u> De	ecember 31, 20072.		999	
3.	Enter the total number of credit hours total number of credit hours required							999	1
4.	Divide line 2 by line 3. (Round the resul	t to fo	ur de	cimal places. D	o not enter mo	ore than 1.0000.) 4.	9.	9999	
5.	If you completed lines 2, 3 and 4, m from line 1			•				9999	.00
	a) Refundable credit. If either bo from line 5. Also enter this amo							9999	.00
	b) If neither box B nor box D abov	e is c	heck	ed, enter the	amount from	ı line 5 5b.		9999	.00
6.	Enter the carryforward of unused c	redit	amoi	unts from prior	tax years	6.		9999	.00
7.	Nonrefundable credit. Add lines 8 Schedule A, line 14							9999	.00

Note: MRS may request additional information supporting the credit claimed before the return can be processed.

The credit amount on line 7 cannot exceed your tax due; however, unused credit amounts may be

carried forward for up to 10 years - see instructions.

Keep a record of the unused credit amount available for future tax years.

2020 Educational Opportunity Tax Credit Worksheet

for Employers of Qualified Employees

36 M.R.S. § 5217-D



IMPORTANT NOTE: Use this worksheet if you paid education loan payments directly to the lender on behalf of your employee. If you are claiming the credit for more than one employee, complete a separate worksheet for each employee. See instructions.

Note: If this is the first year you are claiming this credit, you **must** include a <u>complete</u> copy of the employee's college transcript, proof of the educational loans that qualify for the credit and proof of the educational loan payments you paid directly to the lender during the tax year. Additionally, Maine Revenue Services may request additional documentation supporting your claim in subsequent tax years.

Employer name: El	N/SSN:
*******	999 99 9999
Name of employee (Graduate) Boxes A - C. Check XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	21 21
Employee's Social Security Number	B ^X Associate
999 99 9999	c ^X Graduate
D Location where employee worked: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	e of graduation: 99 99 9999
F College or university from which the degree was obtained: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	*****
G Name of degree as it appears on employee's diploma: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	*****
 Eligible payments. Enter the amount from the Educational Opportunity Tax Credit - Loan Payment Schedule, line 4	. 9999 .00
Proration factor. If the loans include amounts borrowed for credit hours earned toward the degre before January 1, 2008, complete lines 2, 3 and 4. Otherwise, enter the amount from line 1 on line	
2. Enter the number of credit hours earned toward the degree <u>after</u> December 31, 2007	999
3. Enter the total number of credit hours earned toward the degree (Do not enter more than the total number of credit hours required to earn the degree.)	999
4. Divide line 2 by line 3. (Round the result to four decimal places. Do not enter more than 1.0000.) . 4	9.9999
5. If you completed lines 2, 3 and 4, multiply line 1 by line 4. Otherwise, enter the amount from line 1	5. 9999 .00
 If the employee worked for you full-time (at least 32 hours/week), enter 1.0 (see instructions). If the employee worked for you part-time (at least 16 hours/week), enter 0.5	9999
7. Credit amount. Multiply line 5 by line 67	9999 .00
8. Enter the carryforward of unused credit amounts from prior tax years	9999 .00
9. Total credit available (line 7 plus line 8)9	
C corporations: Add the line 9 amounts of all worksheets completed and enter the total of Individuals: Add the line 9 amounts of all worksheets completed and enter the total on Fo Pass-through entities: Enter the result here and see instructions for reporting amounts to Note: MRS may request additional information supporting the credit claimed before th	n Form 1120ME, Schedule C, line 1l. orm 1040ME, Schedule A, line 14. o owners.

The credit amount on line 9 cannot exceed your tax due; however, unused credit amounts may be carried forward for up to 10 years - see instructions.

Keep a record of the unused credit amount available for future tax years.